THE CHEROKEE SCOUT, MURPHY, N. C.

TAX SALE, TOWN OF MARBLE

NORTH CAROLINO-Cherokee County. 5 of Maride. a undersigned Town Tax Collector fown will sell on Monday. Angus at the Court House door in Murphy to the highest bidder for each at p 5 the following lands upon which t he symp 1925 have not been paid in the s

	I CHART TO LOT DOM B.	
Name	Acres A	noo
ives. Hugh		3
Instrick, S. H.	5 lots	
dd, Mrs. Parry	I lot and house	
uhr. Kirb	2 lots	1
rker, E. A.	5 lots and house	
west, W H.	1 lot and house	
tith, J. Emory	18 acres	
This 5th day of	July 1927.	

W. O. COLE, Town Tax Collector (45.4t-m)

NORTH CAROLINA--Cherokas County: By virtue of power of sale contained in a certain deed of trust from J. E. Phelm, Trustee to the malerianed in favor of H. P. Nelson, executor on the 1st day of February 1925 to secure the parament of three promis-mery moles of even date for the following amounts fowit, 3650.00 due June 1st 1925, 7425 on due February 1st 1927 and 472.260 due Sentember 1st 1927, with interest at 6 per cent, and;

nels, said deed of trust contains a deat mean the failure of the said J. B. Trustee to usy any of said rodes and twhen due that all shall become due autenting that the said J. B. (holiss field to pay the first two notes above net; and that the entire amount is now

due: New, therefore, I will on the lat day of August 1927. It being the first Monday there of offer the following described Linds for sale at the Court House From in Murphy, NoteTH CAROLINA - Obstokes County, Former prime of From K. No. 76, and 77, and There are the following Court of the Article From the Court House of the Article From the Court State of the Article From the Court House of the Article From the Court State of the Article From the Court House of the Article From the Court State of the Article From the Court Marticle From the Court State of the Article From the Court Marticle From the Article From the of other the managements bear in Marphy, N. rate at the four station A, M, means D, at the house station A, M, M, M, M, A, T, and thus south with the original flux of T and T. D poles to a takk: there easily means a sisseaftrar simply, there is a chosen in remark in a sisseaftrar simply, there is a chosen in remark in a sisseaftrar is a concert of A. M, bring with original line of Ts, S0 poles to a chosen in the mean A is a single there is a chosen M of A and D and the is concert of A. M bring how the heat matching the concert A. M is poles to a dead chestnut in a their theorem, S, SM, Mpoles to a stake in the remark theorem with the rate S. W, I is poles S of M is poles to a state in the line between 15 and 15. Theorem with that line we static 15 and 15. Theorem M is between 15 and 15, 10 means M is between 15 and 15. M is poles to 3 M is the formula I as the single T is the formula I. M is the formula I is a station means of less M is the terms of station and and with the formula M. M is the terms of station M is M is M is M is M. M is M. M is M. M is M. M is M. M is M. M is M. M is M. M is M.

By STOCKHOLDERS TO DISSOLUTION To all to Whom These Presence Mary Come-tractions: Whereaus D arreates to buy satisfuction, by due authenticated record of the presence and the proper time distribution thereof deposited in my off-sec, that the Allos Mineral Comparing a corporation of this States whose principal diffuse is situated in the Town of Mineral Comparison of the today of the States of North Cardina and in charac thereof, and the second deposited and in charac thereof, using whose principal and the complete the second deposited and the principal second and the required to appear and the principal second and the principal and the principal second second second and the requires the principal second second second second second and the principal second second second second second second and the principal second se

e that such consent has been filed. THEREFORE, J. W. N. EVERETT, (46-4th)

a at

PAGE SEVEN

IN TESTIMONY WHEREFOR, I have set my hand and affined my official s Raleigh, this 9th day of June A. is, (16.4). W. N. EVERETT 1927. (46-41) Secretary of State

ADMINISTRATOR'S NOTICE

NORTH CAROLINA - Throks Courty, Having qualified as the administrate Sarah A Mason, deceased, all physics of the of the her estate are hereiny maliged to bur of same. This May 6th, 1957 W A CURTE, Liministrator, of the estate of Sarah A Kason decound. (44-01-pd.)

NOTICE

I take this means , that my orchards are are forbidden to av in employees, as I must trentassers, any perso be prosented that disr this date. June 20th, 1927.

A. A. FAIN.

U. S. NICHOLS AND WIFE, EVA NICHOLS NOTICE

where North with that a summons in the isbows sufficient will take notion also a crossing way issued as into the isbows sufficient action way issued as into the isbows sufficient action $K_{\rm A}$ with the isbows in the isbows sufficient them on the 26th day of 64 W. 20 poles to issue indicating the isbows in the isbows is a set of the isbows in the isbows is a set of the isbows in the isbows is a set of the isbows in the isbows is a set of the isbows is isbows in the isbows is a set of the isbows is a set of the isbows isbows is a set of the isbows isbows

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P. C. HYATT, Clerk. Disrokes Superior Court

(By C. M. Johnson, Executive Sec.) tions against the sale of land for Raleigh, July 11 .- The question of carrying on the activities of the county without increasing the tax rate is now facing the board of county commissioners in many counties, for the budget estimates which they received from the accountants last week show an increase in the amount of money proposed to be spent next year over the expenditures of the past year.

There are certain things that the boards shall do that may have a bearing on the tax rate for next year. First, there is a further analysis of the budget if the figures have not aiready been published. Increases asked for should be scrutinized very carefully, in order that waste in the conduct of activities and departments may be eliminated.

The board of commissioners is also charged under the Machinery Act to sit beginning this week as a board tary of the Advisory Commission and of equalization and review for the his assistant, W. E. Easterling, are purpose of equalizing the valuation his assistant, w. i.e. the days in assistof real and personal property as shown on the tax lists, so that each tract of land or article of personal

The board should also see that new must be completed, should be done. State College. as a proper assessment is a big facter in keeping down the tax rate. that will come as a result of the new cents on \$100 of property is said to give much chre to its work of assess ing.

This is a quadrenniel year, that is, one of the four years when the valuation of real property is made. After the assessment on such property is made, it cannot be changed until four years from now, except for extraordinary causes. Any citizen, however, who is dissatisfied with the valuation of his property may appeal to the State Board of Assessment, which board shall fix a time for the hearing of such an appeal.

Efficiency and thoroughness in every phase of the administration of the board of county commissioners and other officials in the counties are necessary if the county government in this state is to reap the full benefits of its new system.

Now that the Board of County Commissioners has adopted the budget estimates giving the amount of money expected to be spent in the counties during the year ending next June 30, the Board must take steps to make these figures public.

The new law provides that a summary of the budget estimates, that is, the money the departments and subdivisions of the county propose to spend, be published in the county. This statement must show at least the total appropriation recommended for each fund or function.

Other figures must be made public, so that the taxpayers may know what is being proposed in the way of activities and expenditures. For example, the rate of taxation for county purposes and the rate for each subdivision which will be necessary to levy in the current fiscal year must be worked out by the county accountant and published.

The publicity now required of all county affairs involving money will put a new responsibility on the county The people will not only have an op-

taxes until the early fall, the shcriff or tax collectors must continue to collect the 1926 taxes, so that these officials will be required to spend nearly the entire year in tax collecting and fail to get the three months' relief from this work that the sheriffs of the other counties do.

The tax certificates under the new low bear a rate of 20 per cent per annum for the first year on the amount of the tax and the sheriff's cost.

Judging from the newspaper comment and the other information coming to the County Government Advisory Commission, the county officials are getting down to business now that the new fiscal year has begun. Since July 1 the county governments are all operating under the new budget accounting system.

ing the county accountants in mastering the details of the new budget property shall be entered on the tax give further instructions in this work accounting system. It is planned to and other phases of the management property is added to the list. In fact, ty Government Institute, called by everything that can reasonably be Dr. E. C. Brooks, Chairman of the done before August 1, when this work Commission, the week of July 19 at

The more efficient administration Forsyth County, with its rate of 55 fiscal act and the improved methods and safe-guards provided for the issuance of bonds and notes under the new finance act are confidently expected to remove many of the ills and negligencies in handling county affairs and to save the taxpayer mon-

Greater economies in administration is the main dependence, in the opinion of Paul Wager, Statistician at the State University, who has been delving into the matter of wealth in the counties of the State. Mr. Wager says, "There is a need for efficient administration and rigid economy in every county in the State."

"This new (finance) act and the appointment of the County Government Advisory Commission," says Meade H. Willis, manager of the bond department of the Wachovia Bank and Trust Co., "are signs of improvement in the administration of public affairs, the nature of which definitely affect the material welfare of the taxpayers of North Carolina."

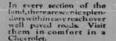
Whether the economies expected will result in lightening the burden by reducing the tax rate or through wise expenditure bring the construction of modern institutions to replace the present inefficient ones remains to be seen. It is hoped that some thing of both may eventually result. County and districts hospitals, sanatoriums, and homes are badly needed in some places. On the other hand, thirty-three counties levied in 1925 a tax of at least \$1.50 on \$100 of property. Only twelve counties levied \$1.00 or less, which in some cases proved inadequate to meet expenses

The strong current of faith in actual benefits under the new laws and the accompanying publicity required of all county expenditures and financial transactions will bring a new responsibility to the work of the county officials, who will be expected to get results or show the reason why. By the same token, the new commissioners and other officials. procedure will introduce a spirit of competition between the administraportunity of seeing how their money tion of the affairs of the different to make comparisons between the of- parisons made possible by the public

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NORTH CAROLINA

FOURTH STATE IN

U.S. TAX PAYMENT By H. E. C. BRYANT

North Carolina is now the fourth state in the union paying Federal taxes. New York, Pennsylvania and Illinois are the only ones that outstrip her.

tanced Massachussetts, Ohio, Michagan and other great states.

revenue bureau today shows that North Catolina paid to the Federal government the fiscal year of 1927. \$205,648,102.49, this was divided \$19,204,590.72 in income taxes, and \$186,443,511.75 in miscellaneous taxes.

levy was larger than that of the previous year, which was \$17.677,936.94, indicating a prosperous people.

LEGAL MATTERS

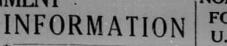
oline, this is to time against the to exhibit them to sidence, hear Cr oth Caroline on the 1928 or this No of their recovery the said estate

DATE day of Jure 1917 HARVEY MARTIN Under the fast will and Estate of Jessie II. C. late of Cherokes Councy

NORTH CAROLINA—Chero Having qualified as the s of Ama L. Haves developed debtoy to her estate are This

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COUNTY GOVERNMENT



WASHINGTON, D. C., July 10 .--

The heavy tobacco levy keeps North Carolina well to the front, and she may eventually pass all except New York. In this tax race she has dis-

A report is issued by the internal

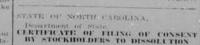
A significant fact is that the income

EXECUTORS NOTICE of the late

EXECUTOR'S NOTICE

c channes manufact and evident are present them within two lays more list date, or this date, will be any of sense the fact, the first list of the RL RE REAL. Size before at the will of Xono L. the discussed

STATE OF NORTH CAROLINA.



ficency of their officials and those nature of their acts. of other counties.

the sheriff or tax collectors for the for his permanent pasture if he could 1926 tax levy was due to be made to the Board of County Commissioners last Monday. Reports received at the County Government Advisory Commission indicate that most of the counties have had their tax sales.

B. F. Worley, of Cerro Gordo says Full and complete settlement by he would not take \$1000 an acre not get another.

Renew Your Health by Purification

As soon as the settlement is made with the Board, the tax sales certifi-cates should beturned over to the county accountant or other designat-ed officer for collection. When this is done the sheriff becomes automa-tically relieved of further tax collect-ing until the tax list for the 1927 taxes and receipt books are put in his hands on October 1, after he has properly qualified. In the few counties having injunct-

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cation Sports in the Great Outdoors hing and bathin at'on relaxations

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MURPHY, N. C.

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